



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 13.03.2018

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD) No.5307 of 2018

and

W.M.P.(MD) Nos.5263 & 5264 of 2018

M/s.Jai Bagya Enterprises,
Represented by its Partner Paramasivan,
5-2-25, Surandai Road,
Seevanallur, Tirunelveli District.

... Petitioner

Vs.

The Commercial Tax Officer,
Commercial Tax Buildings,
Shencottah, Tirunelveli District.

... Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in TIN.33915701251/2015-16 dated 04.07.2017 and to quash the same as illegal, arbitrary and in violation of the principles of natural justice, and direct the respondent to pass assessment order afresh after affording opportunity of being heard as requested in reply dated 15.06.2017 within such time as may be directed by this Court.

For Petitioner	: Mr.S.Karunakar
For Respondent	: Mrs.S.Srimathy,
	Special Government Pleader

ORDER

The writ petitioner is an assessee registered with the respondent. The petitioner was issued with a Pre-Revision notice dated 05.06.2017. The petitioner lodged his objection and he also sought an opportunity of personal hearing.

2.Without granting such opportunity to the writ petitioner, the impugned order came to be passed straight away. On that ground, the order impugned is quashed. It is open to the respondent to pass orders afresh in accordance with law, after affording personal hearing to the writ petitioner.

4.The learned counsel for the writ petitioner on instructions from the writ petitioner submitted that he would remit 10% of the tax amount within a period of two weeks from the date of receipt of a copy of this order.



5. With this liberty, this writ petition is allowed. Consequently, connected Miscellaneous Petitions are closed. No costs.

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/True Copy/

Sd/-

Assistant Registrar (RTI)

Sub Assistant Registrar

To

The Commercial Tax Officer,
Commercial Tax Buildings,
Shencottah, Tirunelveli District.

+1cc to M/S.S.Karunakar, Advocate SR.No. 54951
+1cc to Special Government Pleader, SR.No. 55235

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gns

JM/SKN RSK/SAR 3/15.03.2018/2P/4C